



3015 (02-09-04)

## ANNUAL REPORT

OF

Name: BLACK CREEK MUNICIPAL WATER & SEWER UTILITY

Principal Office: P.O. BOX 277  
BLACK CREEK, WI 54106

For the Year Ended: DECEMBER 31, 1998

## WATER, ELECTRIC, OR JOINT UTILITY TO PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*

I SHARON BLAKE of  
(Person responsible for accounts)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

VILLAGE CLERK \_\_\_\_\_  
(Title)

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**IDENTIFICATION AND OWNERSHIP**

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**Exact Utility Name:** BLACK CREEK MUNICIPAL WATER & SEWER UTILITY**Utility Address:** P.O. BOX 277

BLACK CREEK, WI 54106

**When was utility organized?** 1/1/1941**Report any change in name:****Effective Date:****Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

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**Name:** SHARON BLAKE**Title:** VILLAGE CLERK**Office Address:**

P.O. BOX 277

BLACK CREEK, WI 54106

**Telephone:** (920) 982 - 3295**Fax Number:** (920) 984 - 3250**E-mail Address:**

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**Individual or firm, if other than utility employee, preparing this report:**

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**Name:** MIKE KONECNY, CPA**Title:** PARTNER**Office Address:** JONET & FOUNTAIN, LLP

200 SOUTH WASHINGTON STREET

P.O. BOX 1000

GREEN BAY, WI 54305-1000

**Telephone:** (920) 435 - 4361**Fax Number:** (920) 435 - 8227**E-mail Address:**

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**Are records of utility audited by individuals or firms, other than utility employee?** YES

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**Individual or firm, if other than utility employee, auditing utility records:**

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**Name:** MIKE KONECNY, CPA**Title:** PARTNER**Office Address:** JONET & FOUNTAIN, LLP

200 SOUTH WASHINGTON STREET

P.O. BOX 1000

GREEN BAY, WI 54305-1000

**Telephone:** (920) 435 - 4361**Fax Number:** (920) 435 - 8227**E-mail Address:****Date of most recent audit report:** 2/22/1999**Period covered by most recent audit:** 1998

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**IDENTIFICATION AND OWNERSHIP**

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**Names and titles of utility management including manager or superintendent:**

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**Name:** MERLIN KETTNER**Title:** DIRECTOR OF PUBLIC WORKS**Office Address:**

P.O. BOX 277

BLACK CREEK, WI 54106

**Telephone:** (920) 982 - 3295**Fax Number:** (920) 984 - 3250**E-mail Address:**

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**Name of utility commission/committee:**

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**Names of members of utility commission/committee:**

GARY BRICK, VILLAGE TRUSTEE

GLORIA DAELKE, VILLAGE TRUSTEE

TERRY RETTLER, VILLAGE TRUSTEE

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**Is sewer service rendered by the utility? YES****If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes? NO****Date of Ordinance:****Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO**

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**Provide the following information regarding the provider(s) of contract services:**

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**Firm Name:****Contact Person:****Title:****Telephone:****Fax Number:****E-mail Address:**

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**Contract/Agreement beginning-ending dates:****Provide a brief description of the nature of Contract Operations being provided:**

**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	137,550	85,306	<b>1</b>
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401)	91,478	85,597	<b>2</b>
Depreciation Expense (403)	36,637	24,976	<b>3</b>
Amortization Expense (404)	0	0	<b>4</b>
Taxes (408)	1,677	2,159	<b>5</b>
<b>Total Operating Expenses</b>	<b>129,792</b>	<b>112,732</b>	
<b>Net Operating Income</b>	<b>7,758</b>	<b>(27,426)</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	<b>6</b>
<b>Utility Operating Income</b>	<b>7,758</b>	<b>(27,426)</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	<b>7</b>
Nonoperating Rental Income (418)	0	0	<b>8</b>
Interest and Dividend Income (419)	15,411	48,353	<b>9</b>
Miscellaneous Nonoperating Income (421)	304,190	185,076	<b>10</b>
<b>Total Other Income</b>	<b>319,601</b>	<b>233,429</b>	
<b>Total Income</b>	<b>327,359</b>	<b>206,003</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	<b>11</b>
Other Income Deductions (426)	0	0	<b>12</b>
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>327,359</b>	<b>206,003</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	230,337	144,281	<b>13</b>
Amortization of Debt Discount and Expense (428)	6,277	6,277	<b>14</b>
Amortization of Premium on Debt--Cr. (429)			<b>15</b>
Interest on Debt to Municipality (430)	0	0	<b>16</b>
Other Interest Expense (431)	0	0	<b>17</b>
Interest Charged to Construction--Cr. (432)		96,187	<b>18</b>
<b>Total Interest Charges</b>	<b>236,614</b>	<b>54,371</b>	
<b>Net Income</b>	<b>90,745</b>	<b>151,632</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	688,066	471,069	<b>19</b>
Balance Transferred from Income (433)	90,745	151,632	<b>20</b>
Miscellaneous Credits to Surplus (434)	167,641	65,365	<b>21</b>
Miscellaneous Debits to Surplus--Debit (435)	0	0	<b>22</b>
Appropriations of Surplus--Debit (436)	0	0	<b>23</b>
Appropriations of Income to Municipal Funds--Debit (439)	0	0	<b>24</b>
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>946,452</b>	<b>688,066</b>	

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	0	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	0	
<b>Nonoperating Rental Income (418):</b>		
NONE		3
<b>Total (Acct. 418):</b>	0	
<b>Interest and Dividend Income (419):</b>		
Interest and Dividend Income	15,411	4
<b>Total (Acct. 419):</b>	15,411	
<b>Miscellaneous Nonoperating Income (421):</b>		
Sewer Utility operating income	304,190	5
<b>Total (Acct. 421):</b>	304,190	
<b>Miscellaneous Amortization (425):</b>		
NONE		6
<b>Total (Acct. 425):</b>	0	
<b>Other Income Deductions (426):</b>		
NONE		7
<b>Total (Acct. 426):</b>	0	
<b>Miscellaneous Credits to Surplus (434):</b>		
Transfer from appropriated earned surplus	167,641	8
<b>Total (Acct. 434):</b>	167,641	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		9
<b>Total (Acct. 435)--Debit:</b>	0	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		10
<b>Total (Acct. 436)--Debit:</b>	0	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		11
<b>Total (Acct. 439)--Debit:</b>	0	

**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)					<b>0</b>	<b>1</b>
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					<b>0</b>	<b>2</b>
Payroll					<b>0</b>	<b>3</b>
Materials					<b>0</b>	<b>4</b>
Taxes					<b>0</b>	<b>5</b>
<b>Other (list by major classes):</b>					<b>0</b>	<b>6</b>
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	



**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	137,550	0	0	0	<b>137,550</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents					<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>137,550</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>137,550</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	2,101,194	1,970,937	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	151,748	115,511	<b>2</b>
<b>Net Utility Plant</b>	<b>1,949,446</b>	<b>1,855,426</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	8,521,868	7,805,899	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	2,319,048	2,178,168	<b>4</b>
<b>Net Nonutility Property</b>	<b>6,202,820</b>	<b>5,627,731</b>	
Investment in Municipality (123)	0	0	<b>5</b>
Other Investments (124)	7,722	7,723	<b>6</b>
Special Funds (125)	162,799	379,535	<b>7</b>
<b>Total Other Property and Investments</b>	<b>6,373,341</b>	<b>6,014,989</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	99,374	37,307	<b>8</b>
Temporary Cash Investments (132)			<b>9</b>
Notes Receivable (141)	0	0	<b>10</b>
Customer Accounts Receivable (142)	130,788	32,346	<b>11</b>
Other Accounts Receivable (143)	901	113,812	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	1,557	21,306	<b>14</b>
Materials and Supplies (150)	2,694	2,678	<b>15</b>
Prepayments (165)	4,352	4,247	<b>16</b>
Other Current and Accrued Assets (170)			<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>239,666</b>	<b>211,696</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	18,833	25,110	<b>18</b>
Extraordinary Property Losses (182)	0	0	<b>19</b>
Other Deferred Debits (183)	0	0	<b>20</b>
<b>Total Deferred Debits</b>	<b>18,833</b>	<b>25,110</b>	
<b>Total Assets and Other Debits</b>	<b>8,581,286</b>	<b>8,107,221</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	437,899	120,703	<b>21</b>
Appropriated Earned Surplus (215)	5,765	173,419	<b>22</b>
Unappropriated Earned Surplus (216)	946,452	688,066	<b>23</b>
<b>Total Proprietary Capital</b>	<b>1,390,116</b>	<b>982,188</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	6,108,063	5,873,470	<b>24</b>
Advances from Municipality (223)	0	0	<b>25</b>
Other long-Term Debt (224)	0	0	<b>26</b>
<b>Total Long-Term Debt</b>	<b>6,108,063</b>	<b>5,873,470</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	17,545	96,137	<b>28</b>
Payables to Municipality (233)	224	9,746	<b>29</b>
Customer Deposits (235)			<b>30</b>
Taxes Accrued (236)	0	0	<b>31</b>
Interest Accrued (237)	34,055	27,017	<b>32</b>
Other Current and Accrued Liabilities (238)		3,453	<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>51,824</b>	<b>136,353</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)			<b>35</b>
Other Deferred Credits (253)	0	0	<b>36</b>
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Miscellaneous Operating Reserves (265)			<b>37</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	1,031,283	1,115,210	<b>38</b>
<b>Total Liabilities and Other Credits</b>	<b>8,581,286</b>	<b>8,107,221</b>	

**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>Plant Accounts:</b>					
Utility Plant in Service (100)	2,107,175	0	0	0	<b>1</b>
Utility Plant Purchased or Sold (391)					<b>2</b>
Utility Plant in Process of Reclassification (392)					<b>3</b>
Utility Plant Leased to Others (393)					<b>4</b>
Property Held for Future Use (394)					<b>5</b>
Construction Work in Progress (395)	9,806				<b>6</b>
Utility Plant Acquisition Adjustments (396)	(15,787)				<b>7</b>
Other Utility Plant Adjustments (397)					<b>8</b>
<b>Total Utility Plant</b>	<b>2,101,194</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	151,748	0	0	0	<b>9</b>
<b>Total Accumulated Provision</b>	<b>151,748</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>1,949,446</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	115,511				<b>115,511</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	36,637				<b>36,637</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)					<b>0</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>36,637</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>36,637</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	400				<b>400</b>	<b>15</b>
Cost of removal	0				<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>400</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>400</b>	<b>19</b>
<b>Balance End of Year</b>	<b>151,748</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>151,748</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	Yes					<b>21</b>
If yes, what is the rate?	2.07%					<b>22</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	7,805,899	725,295	9,326	8,521,868	1
<b>Other (specify):</b>					
NONE	0			0	2
<b>Total Nonutility Property (121)</b>	<b>7,805,899</b>	<b>725,295</b>	<b>9,326</b>	<b>8,521,868</b>	
Less accum. prov. depr. & amort. (122)	2,178,168	150,206	9,326	2,319,048	3
<b>Net Nonutility Property</b>	<b>5,627,731</b>	<b>575,089</b>	<b>0</b>	<b>6,202,820</b>	

**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Additions:</b>		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
<b>Total Additions</b>	<u>0</u>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
<b>Total accounts written off</b>	<u>0</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel for generation					0	0	1
Other					0	0	2
<b>Total Electric Utility</b>					<b>0</b>	<b>0</b>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	0	0	1
Water utility	2,694	2,678	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
<b>Total Materials and Supplies</b>	<b>2,694</b>	<b>2,678</b>	



## UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
Bonds	6,277	Amort	18,833	1
<b>Total</b>			<b>18,833</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				2
<b>Total</b>			<b>0</b>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	120,703	<b>1</b>
<b>Changes during year (explain):</b>		
contributions for plant additions & debt service from tax incremental district	317,196	<b>2</b>
<b>Balance end of year</b>	<b>437,899</b>	

**BONDS (ACCT. 221)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>	
Clean Water Fund - Sewer System Revenue Bonds	07/24/1996	05/01/2016	3.18%	4,083,063	<b>1</b>
1996 Bond Anticipation Note	11/15/1996	11/15/2001	4.75%	2,025,000	<b>2</b>
<b>Total Bonds (Account 221):</b>				<b>6,108,063</b>	

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

<b>Account and Description of Obligation (a and b)</b>	<b>Date of Issue (c)</b>	<b>Final Maturity Date (d)</b>	<b>Interest Rate (e)</b>	<b>Principal Amount End of Year (f)</b>
--	----------------------------------	--	----------------------------------	---

NONE

**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Accruals:</b>		
Charged water department expense	1,677	2
Charged electric department expense		3
Charged sewer department expense		4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>1,677</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes		6
Social Security taxes	1,585	7
PSC Remainder Assessment	92	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>1,677</b>	
<b>Balance end of year</b>	<b>0</b>	

**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
1996 Bond Anticipation Note	12,024	96,187	96,187	12,024	1
CWF System Revenue Bond	14,993	134,150	127,112	22,031	2
<b>Subtotal</b>	<b>27,017</b>	<b>230,337</b>	<b>223,299</b>	<b>34,055</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	3
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other long-Term Debt (224)</b>					
NONE	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>27,017</b>	<b>230,337</b>	<b>223,299</b>	<b>34,055</b>	

**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	282,303	0	0	832,907	0	1,115,210	1
<b>Add credits during year:</b>							
For Services						0	2
For Mains						0	3
<b>Other (specify):</b>							
NONE						0	4
<b>Deduct charges (specify):</b>							
Amortization of federal grants				83,927		83,927	5
<b>Balance End of Year</b>	<b>282,303</b>	<b>0</b>	<b>0</b>	<b>748,980</b>	<b>0</b>	<b>1,031,283</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals				587,497		587,497	6

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
Special assessment receivable	7,722	2
<b>Total (Acct. 124):</b>	<b>7,722</b>	
<b>Special Funds (125):</b>		
Sewer replacement funds	5,765	3
CWF - debt redemption	141,215	4
Special redemption funds	15,819	5
<b>Total (Acct. 125):</b>	<b>162,799</b>	
<b>Notes Receivable (141):</b>		
NONE		6
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	19,743	7
Electric		8
Sewer (Regulated)	111,045	9
<b>Other (specify):</b>		
NONE		10
<b>Total (Acct. 142):</b>	<b>130,788</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		11
Merchandising, jobbing and contract work		12
<b>Other (specify):</b>		
Rural fire department	901	13
<b>Total (Acct. 143):</b>	<b>901</b>	
<b>Receivables from Municipality (145):</b>		
Due from other funds	1,557	14
<b>Total (Acct. 145):</b>	<b>1,557</b>	
<b>Prepayments (165):</b>		
Prepaid insurance	4,352	15
<b>Total (Acct. 165):</b>	<b>4,352</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		16
<b>Total (Acct. 182):</b>	<b>0</b>	



**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)
<b>Other Deferred Debits (183):</b>	
NONE	17
<b>Total (Acct. 183):</b>	<b>0</b>
<b>Payables to Municipality (233):</b>	
Due from other funds	224
<b>Total (Acct. 233):</b>	<b>224</b>
<b>Other Deferred Credits (253):</b>	
NONE	19
<b>Total (Acct. 253):</b>	<b>0</b>

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service	2,033,405	0	0	0	<b>2,033,405</b>	<b>1</b>
Materials and Supplies	2,686	0	0	0	<b>2,686</b>	<b>2</b>
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	133,629	0	0	0	<b>133,629</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Contributions in Aid of Construction	282,303	0	0	0	<b>282,303</b>	<b>6</b>
<b>Other (specify):</b>					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>1,620,159</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,620,159</b>	
Net Operating Income	7,758	0	0	0	<b>7,758</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>0.48%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>0.48%</b>	

**RETURN ON PROPRIETARY CAPITAL COMPUTATION**

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	279,301	1
Appropriated Earned Surplus	89,592	2
Unappropriated Earned Surplus	817,259	3
<b>Other (Specify):</b>		4
<b>Total Average Proprietary Capital</b>	<b>1,186,152</b>	
<b>Net Income</b>		
Net Income	90,745	5
<b>Percent Return on Proprietary Capital</b>	<b>7.65%</b>	

## **IMPORTANT CHANGES DURING THE YEAR**

**Report changes of any of the following types:**

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**1. Acquisitions.**

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**2. Leaseholder changes.**

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**3. Extensions of service.**

The Village completed additions of water mains, water services, hydrants, sewer mains and sewer services to the Forest Street Tax Incremental District in 1998. These additions are being financed with long-term debt, recorded in the TID fund.

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**4. Estimated changes in revenues due to rate changes.**

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**5. Obligations incurred or assumed, excluding commercial paper.**

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**6. Formal proceedings with the Public Service Commission.**

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**7. Any additional matters.**

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## FINANCIAL SECTION FOOTNOTES

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### Net Nonutility Property (Accts. 121 & 122) (Page F-08)

The City completed a project to update their treatment equipment in 1998.  
This project was financed with additional long-term debt.

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## FINANCIAL SECTION FOOTNOTES

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### Identification and Ownership - Contacts (Page iv)

June 30, 1999

Ms. Nancy VanDyne  
Jonet & Fountain LLP  
P.O. Box 1000  
Green Bay, WI 54305-1000

Re: 1998 Analytical Review follow-up

Dear Ms. VanDyne:

Thank you for your response to our letter of June 4, 1999, concerning the 1998 analytical review of the annual report of the Black Creek Municipal Water & Sewer Utility. We feel the following items need clarification before we can complete this analytical review. The items are numbered from our previous letter.

1. The schedule in question is the Reservoirs, Standpipes & Water Treatment schedule on page W-14. The lower portion of this schedule is for Water Treatment Plant and is blank on both records reported. When a utility has water treatment expense, in this case, the \$6,029 reported in Account 630, Chemicals on page W-5, and reports Water Treatment Plant, in this case, the \$1,312 in Account 332, Water Treatment Equipment in the Water Utility Plant in Service schedule on page W-8, there is usually plant used to apply these chemicals, and that plant should be reported in the Water Treatment Plant portion of page W-14. Before the report became electronic in 1997, all data could not be reviewed for completeness or accuracy. Now that all schedules are loaded to the PSC database, we are able to review the annual report thoroughly. Although the absence of water treatment statistics on page W-14 was not questioned in the past, our present system has captured this as a review item. Please provide the data for page W-14 or explain why that portion of page W-14 should be blank.

3. Enclosed with this letter is the computation of the 2.00 percent composite depreciation rate which was included as Schedule 15 in the letter dated November 5, 1997, with regard to the staff's proposal for revenue requirement in rate case docket 520-WR-102. The rates for water service which are presently being charged to customers are based upon the revenue requirement in docket 520-WR-102, order dated December 8, 1997. The utility must use the 2.00 percent composite depreciation rate or the individual rates for each plant account on Schedule 15, because it has implemented the rates for water service in docket 520-WR-102. For your information, the 2.00 percent composite depreciation rate is based upon benchmark depreciation ranges which were adopted by the Commission in 1996. More stringent rules on water quality, a shorter recovery period for mains, and changes in meter technology are the major reasons for the increased depreciation rates. We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. If we have no questions regarding your response, you can consider the review closed.

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## FINANCIAL SECTION FOOTNOTES

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Sincerely,

Peter J. Leege  
Financial Specialist  
Division of Water, Compliance, and Consumer Affairs

PJL:tlk:w:\compl\1998 analytical review letters\520 response letter

Enclosure

cc: Ms. Sharon Blake, Village Clerk

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## FINANCIAL SECTION FOOTNOTES

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### Identification and Ownership - Commission/Committee (Page iv)

November 26, 1999

Sharon Blake, Village Clerk  
Black Creek Municipal Water & Sewer Utility  
P.O. Box 277  
Black Creek, WI 54106-0277

1998 Analytical Review DWCCA-520-PJL

Dear Ms. Blake:

This letter is a follow-up to the letter response from Nancy Van Dyne at Jonet & Fountain LLP, dated June 28, 1999.

1. In your 1999 report please identify the type of water treatment equipment being used and complete the Water Treatment Plant Schedule on page W-14 of the annual report.

2. The Public Service Commission authorization for the 2% composite depreciation rate was included in the Black Creek Municipal Water Utility rate case, docket 520-WR-102. A copy of that calculation showing the individual account depreciation rates is enclosed for your use. You are directed to use the 2.0% composite rate or the individual account rates for the year 1999. Also enclosed for your future reference are the Commission Depreciation Benchmark Ranges and midpoint rates.

If you have any questions, feel free to contact me at (608) 267-9198.

Sincerely,

Peter J. Leege  
Financial Specialist  
Division of Water, Compliance, and Consumer Affairs

PJL:tlk:w:\compl\1998 ar response letters\520 2nd response letter.doc

Enclosures

cc: Ms. Nancy Van Dyke, Jonet & Fountain LLP

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## FINANCIAL SECTION FOOTNOTES

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### Identification and Ownership (Page iv)

June 4, 1999

Ms. Sharon Blake, Village Clerk  
Black Creek Municipal Water & Sewer Utility  
P.O. Box 277  
Black Creek, WI 54106-0277

1998 Analytical Review DWCCA-520-PJL

Dear Ms. Blake:

The Public Service Commission (PSC) is in the process of completing an analytical review of your utility's 1998 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. During our review, we noted that water treatment expense is reported in the Operation and Maintenance Expense schedule and water treatment plant dollars are reported in Account 332 in the Water Operating Plant in Service schedule. However, the Water Treatment Plant section of the Reservoirs, Standpipes & Water Treatment schedule is not completed. Please furnish this information.
2. Wisconsin Administrative Code § PSC 185.76 requires periodic testing of customer meters to ensure their accuracy. In reviewing the annual reports we determined that not all of your water meters have been tested at the appropriate frequency. If these meters become inaccurate, considerable revenues are lost. During 1999 we advise your utility to test its meters in compliance with PSC 185.76. If you have questions, please contact Bruce Schmidt at (608) 266-5726.
3. Please submit the computation of depreciation accruals of \$36,637 on page F-7, line 4. Our computation of depreciation accruals using the 2.00 percent authorized composite rate times the average of first of year and end of year total depreciable plant investment is \$40,622.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

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## FINANCIAL SECTION FOOTNOTES

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Peter J. Leege  
Financial Specialist  
Division of Water, Compliance, and Consumer Affairs

PJL:tlk:w:\compl\1998 analytical review letters\june 4 1999 rev letters L  
1.doc

Utility responded on 6/30/99.  
#1 disagreed that data was needed.  
#2 said village is implementing a testing plan.  
#3 disagreed with our rates, think they know better.  
I will write back to them.    PJL

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**WATER OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>		<b>Amounts (b)</b>	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)		135,804	1
<b>Total Sales of Water</b>		<b>135,804</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)		280	2
Other Water Revenues (474)		1,466	3
Amortization of Construction Grants (475)		0	4
<b>Total Other Operating Revenues</b>		<b>1,746</b>	
<b>Total Operating Revenues</b>		<b>137,550</b>	
<b>Operation and Maintenance Expenses</b>			
Plant Operation and Maintenance Expenses (600-660)		61,635	5
General Operating Expenses (680-690)		29,843	6
<b>Total Operation and Maintenance Expenses</b>		<b>91,478</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)		36,637	7
Amortization Expense (404)			8
Taxes (408)		1,677	9
<b>Total Other Operating Expenses</b>		<b>38,314</b>	
<b>Total Operating Expenses</b>		<b>129,792</b>	
<b>NET OPERATING INCOME</b>		<b>7,758</b>	

**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	373	16,779	26,607	4
Commercial	62	7,678	7,961	5
Industrial	9	132,072	58,528	6
<b>Total Metered Sales to General Customers (461)</b>	<b>444</b>	<b>156,529</b>	<b>93,096</b>	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		40,222	8
Other Sales to Public Authorities (464)	8	3,908	2,486	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>453</b>	<b>160,437</b>	<b>135,804</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name</b> <b>(a)</b>	<b>Point of Delivery</b> <b>(b)</b>	<b>Thousands of Gallons Sold</b> <b>(c)</b>	<b>Revenues</b> <b>(d)</b>
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NONE

**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1)	40,222	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>40,222</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	280	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>280</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	1,466	7
<b>Other (specify):</b>		
NONE		8
<b>Total Other Water Revenues (474)</b>	<b>1,466</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		9
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>		
Salaries and Wages (600)	14,029	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	14,690	3
Chemicals (630)	6,029	4
Supplies and Expenses (640)	5,126	5
Repairs of Water Plant (650)	21,327	6
Transportation Expenses (660)	434	7
<b>Total Plant Operation and Maintenance Expenses</b>	<b>61,635</b>	
<b>GENERAL OPERATING EXPENSES</b>		
Administrative and General Salaries (680)	5,531	8
Office Supplies and Expenses (681)	3,741	9
Outside Services Employed (682)	7,207	10
Insurance Expense (684)	3,625	11
Employees Pensions and Benefits (686)	7,616	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	2,123	14
Uncollectible Accounts (690)		15
<b>Total General Operating Expenses</b>	<b>29,843</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>91,478</b>	

**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
--

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>Amount (c)</b>	
Property Tax Equivalent		0	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			2
<b>Net property tax equivalent</b>		<b>0</b>	
Social Security		1,585	3
PSC Remainder Assessment		92	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b>1,677</b>	



**PROPERTY TAX EQUIVALENT (WATER)**

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Outagamie				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.265100				3
County tax rate	mills		6.324000				4
Local tax rate	mills		5.413400				5
School tax rate	mills		13.198300				6
Voc. school tax rate	mills		2.400700				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>27.601500</b>				10
Less: state credit	mills		2.119900				11
<b>Net tax rate</b>	mills		<b>25.481600</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>5.413400</b>				14
<b>Combined School Tax Rate</b>	mills		<b>15.599000</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>21.012400</b>				17
<b>Total Tax Rate</b>	mills		<b>27.601500</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.761277</b>				19
<b>Total tax net of state credit</b>	mills		<b>25.481600</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>19.398568</b>				21
Utility Plant, Jan. 1	\$	<b>1,970,937</b>	1,970,937				22
Materials & Supplies	\$	<b>2,694</b>	2,694				23
<b>Subtotal</b>	\$	<b>1,973,631</b>	<b>1,973,631</b>				24
Less: Plant Outside Limits	\$	<b>0</b>	0				25
<b>Taxable Assets</b>	\$	<b>1,973,631</b>	<b>1,973,631</b>				26
Assessment Ratio	dec.		0.753750				27
<b>Assessed Value</b>	\$	<b>1,487,624</b>	<b>1,487,624</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>19.398568</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>28,858</b>	<b>28,858</b>				30
Tax Equivalent per 1994 PSC Report	\$	0					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	0					32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>0</b>					34

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	1,037		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>1,037</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	1,288		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	237,311		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>238,599</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	150,095		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	114,681		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	608		20
<b>Total Pumping Plant</b>	<b>265,384</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	1,312		23
<b>Total Water Treatment Plant</b>	<b>1,312</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>INTANGIBLE PLANT</b>				
Organization (301)			1,037	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>1,037</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			1,288	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			237,311	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>238,599</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			150,095	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			114,681	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			608	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>265,384</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			1,312	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>1,312</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			0	24
Structures and Improvements (341)			0	25

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	697,803		26
Transmission and Distribution Mains (343)	639,327	112,573	27
Fire Mains (344)	0		28
Services (345)	44,339	19,467	29
Meters (346)	31,058		30
Hydrants (348)	37,162	15,900	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>1,449,689</b>	<b>147,940</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	845		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	2,769		38
Other Tangible Property (390)	0		39
<b>Total General Plant</b>	<b>3,614</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>1,959,635</b>	<b>147,940</b>	
Common Utility Plant Allocated to Water Department	0		40
<b>Total utility plant in service</b>	<b>1,959,635</b>	<b>147,940</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Distribution Reservoirs and Standpipes (342)	0		697,803	26
Transmission and Distribution Mains (343)			751,900	27
Fire Mains (344)			0	28
Services (345)			63,806	29
Meters (346)	400		30,658	30
Hydrants (348)			53,062	31
Other Transmission and Distribution Plant (349)			0	32
<b>Total Transmission and Distribution Plant</b>	<b>400</b>	<b>0</b>	<b>1,597,229</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (370)			0	33
Structures and Improvements (371)			0	34
Office Furniture and Equipment (372)			0	35
Computer Equipment (372.1)			845	36
Transportation Equipment (373)			0	37
Other General Equipment (379)			2,769	38
Other Tangible Property (390)			0	39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>3,614</b>	
<b>Total utility plant in service directly assignable</b>	<b>400</b>	<b>0</b>	<b>2,107,175</b>	
Common Utility Plant Allocated to Water Department			0	40
<b>Total utility plant in service</b>	<b>400</b>	<b>0</b>	<b>2,107,175</b>	

**SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS**

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			12,740	12,740	1
February			11,838	11,838	2
March			13,358	13,358	3
April			14,690	14,690	4
May			15,432	15,432	5
June			15,196	15,196	6
July			15,871	15,871	7
August			15,905	15,905	8
September			14,833	14,833	9
October			14,941	14,941	10
November			14,149	14,149	11
December			13,401	13,401	12
<b>Total for year</b>	<b>0</b>	<b>0</b>	<b>172,354</b>	<b>172,354</b>	
Less: Measured or estimated water used in main flushing and water treatment during year					13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				172,354	16
Less: Water sold				160,437	17
Losses and unaccounted for				11,917	18
Percent unaccounted for to the nearest whole percent (%)				7%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				510	21
Date of maximum: 6/22/1998					22
Cause of maximum:					23
Watering of lawns and gardens.					
Minimum gallons pumped by all methods in any one day during reporting year				106	24
Date of minimum: 12/15/1998					25
Total KWH used for pumping for the year				182,321	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
1940	#1	160	10	20,000	Yes	<b>1</b>
1967	#4	160	16	130,000	Yes	<b>2</b>

**SOURCES OF WATER SUPPLY - SURFACE WATERS**

<b>Location (a)</b>	<b>Intakes</b>			
	<b>Identification Number (b)</b>	<b>Distance From Shore in feet (c)</b>	<b>Depth Below Surface in feet (d)</b>	<b>Diameter in inches (e)</b>
NONE				

1



**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	#1	#2		<b>1</b>
Location	BEECH STREET	BURDICK		<b>2</b>
Purpose	P	P		<b>3</b>
Destination	D	D		<b>4</b>
Pump Manufacturer	AMERICAN TURBINE PUMP	LAYNE BOWLER		<b>5</b>
Year Installed	1996	1967		<b>6</b>
Type	VERTICAL TURBINE	VERTICAL TURBINE		<b>7</b>
Actual Capacity (gpm)	500	650		<b>8</b>
Pump Motor or Standby Engine Mfr	U S MOTOR	U S MOTOR		<b>10</b>
Year Installed	1996	1968		<b>11</b>
Type	ELECTRIC	ELECTRIC		<b>12</b>
Horsepower	50	60		<b>13</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification				<b>14</b>
Location				<b>15</b>
Purpose				<b>16</b>
Destination				<b>17</b>
Pump Manufacturer				<b>18</b>
Year Installed				<b>19</b>
Type				<b>20</b>
Actual Capacity (gpm)				<b>21</b>
Pump Motor or Standby Engine Mfr				<b>22</b>
Year Installed				<b>23</b>
Type				<b>24</b>
Horsepower				<b>25</b>
				<b>26</b>

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>
Identification number or name	BEECH STREET	TOWER DRIVE	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	4
			5
Year constructed	1940	1997	6
			7
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	8
			9
Elevation difference in feet (See Headnote 3.)	122	126	10
Total capacity in gallons	60,000	400,000	11
<b>WATER TREATMENT PLANT</b>			12
Disinfection, type of equipment (gas, liquid, powder, other)			13
			14
Points of application (wellhouse, central facilities, booster station, other)			15
			16
			17
Filters, type (gravity, pressure, other, none)			18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			20
			21
			22
Is a corrosion control chemical used (yes, no)?			23
			24
Is water fluoridated (yes, no)?			25

**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

			Number of Feet					
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	2.000	393	0	0	0	393	1
M	D	4.000	456	0	0	0	456	2
M	D	6.000	27,112	0	0	0	27,112	3
P	D	6.000	21	1,133	0	0	1,154	4
M	D	8.000	5,104	0	0	0	5,104	5
P	D	8.000	21	485	0	0	506	6
M	D	10.000	2,346	0	0	0	2,346	7
P	D	10.000	4,402	1,318	0	0	5,720	8
Total Within Municipality			39,855	2,936	0	0	42,791	
Total Utility			39,855	2,936	0	0	42,791	

**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	332	0	0	0	332		1
M	1.000	27	50	0	0	77		2
M	1.500	1	0	0	0	1		3
M	2.000	1	0	0	0	1		4
M	3.000	4	0	0	0	4		5
M	4.000	1	0	0	0	1		6
M	6.000	1	0	0	0	1		7
<b>Total Utility</b>		<b>367</b>	<b>50</b>	<b>0</b>	<b>0</b>	<b>417</b>	<b>0</b>	

**METERS**

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

**Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	458	5	9	(4)	450	0	1
1.000	2	0	0	0	2	0	2
1.500	7	0	0	(1)	6	0	3
2.000	4	0	0	0	4	0	4
3.000	3	0	0	0	3	0	5
4.000	4	0	1	0	3	0	6
<b>Total:</b>	<b>478</b>	<b>5</b>	<b>10</b>	<b>(5)</b>	<b>468</b>	<b>0</b>	

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	373	55	5	6	0	11	450	1
1.000	0	2	0	0	0	0	2	2
1.500	0	4	0	1	0	1	6	3
2.000	0	1	1	1	0	1	4	4
3.000	0	0	3	0	0	0	3	5
4.000	0	0	3	0	0	0	3	6
<b>Total:</b>	<b>373</b>	<b>62</b>	<b>12</b>	<b>8</b>	<b>0</b>	<b>13</b>	<b>468</b>	

**HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	72	8			80	2
<b>Total Fire Hydrants</b>	<b>72</b>	<b>8</b>	<b>0</b>	<b>0</b>	<b>80</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year**

Number of hydrants operated during year:	75
Number of distribution system valves end of year:	172
Number of distribution valves operated during year:	86

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## WATER OPERATING SECTION FOOTNOTES

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### Water Operation & Maintenance Expenses (Page W-05)

There was a decrease in wages and salaries, outside services employed and plant operation and maintenance supplies expense in 1998 due to decreased overtime as the Village completed renovation of their water tower in 1998.

There was an increase in plant repairs and general operating supplies and expenses due to the repair work being performed during 1998.

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### Property Tax Equivalent (Water) (Page W-07)

Effective 9/3/97 the Village authorized a tax equivalent payment of \$0 from the Water Utility and also that a payment of \$0 will be in effect annually until rescinded by Village Board action.

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### Water Utility Plant in Service (Page W-08)

The City installed mains, services and hydrants during 1998 in the tax incremental district. These additions are being financed with long-term debt.

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### Water Mains (Page W-15)

The addition of the mains, services and hydrants was financed with long-term debt of the Tax Incremental District.

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### Water Services (Page W-16)

The addition of services was financed through the issuance of long-term debt of the Tax Incremental District.

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### Meters (Page W-17)

Adjustments are due to the Village adjusting their inventory records, to the inventory count that was performed.

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